



Docket No. 71123/JPW/PT

In re application of: Young-Gil Lee

Serial No.: 10/674,591

Examiner: Allen J. Flanigan

Filed: September 30, 2003

Group Art Unit: 3753

For: SPIRAL HEAT EXCHANGE DEVICE

Mail Stop Amendment
COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, VA 22313-1450

January 27, 2005

S I R:

Transmitted herewith is an amendment to the above-identified applications.

Small entity status of this application under 37 C.F.R. § 1.27 has been established by a verified statement previously submitted.

a verified statement to establish small entity status under 37 C.F.R. § 1.27 is enclosed.

No additional fee is required, other than the \$120.00 fee for a one-month extension of time.

The filing fee is calculated as follows:

	NUMBER AFTER AMEND- MENT		HIGHEST NUMBER PREVIOUSLY PAID FOR		NUMBER OF EXTRA CLAIMS PRESENTED		RATE		FEE	
							SMALL ENTITY	OTHER ENTITY	SMALL ENTITY	OTHER ENTITY
Total Claims	4	-	* 20	=	*** 0	X	25	50	=	0
Independent Claims	2	-	** 3	=	*** 0	X	100	200	=	0
Multiple Dependent Claim(s) Presented			Yes	X	No		180	360		0
							TOTAL ADDITIONAL FEE			
							\$0.00			

* If the "HIGHEST NUMBER PREVIOUSLY PAID FOR" is less than 20, write "20" in this space.

** If the "HIGHEST NUMBER PREVIOUSLY PAID FOR" is less than 3, write "3" in this space.

*** If the difference between the "NUMBER AFTER AMENDMENT" and the "HIGHEST NUMBER PREVIOUSLY PAID FOR" is less than "0", write "0" in the space.

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The "HIGHEST NUMBER PREVIOUSLY PAID FOR" (Total or Independent) is the highest of the "NUMBER AFTER AMENDMENT" in any prior amendment of the number of claims as originally filed.

Please charge Deposit Account No. _____
In the amount of \$ _____.

A check in the amount of \$120.00 is enclosed.

The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 03-3125. Three Copies of this sheet are enclosed.

Any filing fees under 37 C.F.R. §1.16 for the presentation of extra claims.

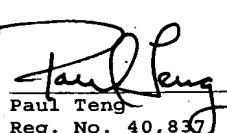
Any patent application processing fees under 37 C.F.R. §1.17.

Respectfully submitted,



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I hereby certify that this correspondence is being deposited this date with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Paul Teng Date
Reg. No. 40,837

January 27, 2005



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Dkt. 71123/JPW/PT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Young-Gil Lee

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1185 Avenue of the Americas
New York, New York 10036
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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

**AMENDMENT IN RESPONSE TO SEPTEMBER 28, 2004 OFFICE ACTION
AND PETITION FOR A ONE-MONTH EXTENSION OF TIME**

This Amendment is submitted in response to the Office Action issued September 28, 2004 by the U.S. Patent and Trademark Office in connection with the above-identified patent application. A response to the September 28, 2004 Office Action was due December 28, 2004. Applicant hereby petitions for a one-month extension of time from December 28, 2004 to January 28, 2005. The required fee for a one-month extension of time is \$120.00 for a large entity and a check in that amount is enclosed. Accordingly, this response is being timely filed.

Amendments to the Claims are reflected in the **Listing of Claims** section which begins on page 2 of this paper.

Remarks begin on page 4 of this paper.

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